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UNITED NATIONS POPULATION FUND

Annual financial review, 1991

Summary

In this report, the Executive Director provides, as requested by the Governing Council, a financial review of the activities financed by UNFPA and of its trust funds in 1991. The report shows the Fund's financial position and accounts as at the end of 1991. Annual data on income and expenditures are included for 1989, 1990 and 1991. The annexes include the unaudited financial statements for the year ended 31 December 1991.

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Introduction

1. In response to decisions 85/20 II and 87/31, paragraph 9, adopted by the Governing Council at its thirty-second and thirty-fourth sessions, respectively, the Executive Director presents in this report a review of the financial situation of the United Nations Population Fund (UNFPA) for 1991. As in prior years, the information and financial data available for the preparation of this report include the unaudited financial statements of the Fund (Annexes I and II). Pursuant to UNFPA financial regulation 16.3, the financial statements for the biennium 1990-1991 will be submitted to the Board of External Auditors on or before 30 April 1992 and transmitted by the Chairman of the Board to the President of the General Assembly in June 1992. It is estimated that the unaudited financial statements and preliminary data presented in this report will not vary substantially from the audited financial statements so as to alter the analysis and conclusions of this presentation in any significant manner.

2. This document includes the actual data available for 1989, 1990 and 1991. Audited data for 1989 was extracted from the UNFPA year-end audited financial statements as contained in document A/45/5/Add.7. For the reasons noted in documents DP/1991/39 and DP/1992/33 concerning Audit Reports, the United Nations Board of Auditors qualified its audit opinion on the financial statements of UNFPA for the year ended 31 December 1989. The 1991 figures provided herein include data obtained from the 1991 unaudited annual accounts of the executing agencies with regard to the status of funds allocated to them and expended in the execution of UNFPA projects during 1991. Should any changes be reported in the audited accounts of any of the executing agencies, they will be reported by the Executive Director to the Governing Council at its next (fortieth) session in the audited statements and audit reports. A financial summary containing information on budgetary trends is provided in Annex IX. These data are provided as requested by the Governing Council at its thirty-second and thirty-fourth sessions.

I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION

A. Income and expenditure

3. Table 1 provides a summary of 1991 pledges and payments by donors as compared to 1989 and 1990. Annex III shows in detail the status of the voluntary contributions pledged by all donors as at 31 December 1991. The outstanding cumulative balance of unpaid pledges as at 31 December 1991 was $1.6 million, as follows:

	United States dollars
1987 and prior years	280,532
1988	57,966
1989	195,399
1990	71,421
1991	1,016,301
	1,621,619

4. Table 2 shows a comparison of income and expenditures for 1989, 1990 and 1991. Total income in 1991 amounted to $224.0 million and total expenditures to $229.1 million. This resulted in an excess of expenditure over income of $5.1 million. Annual income includes pledges from Governments, investment income and miscellaneous income but excludes contributions to trust funds. In accordance with UNFPA financial rule 116.1(a), income was recorded on an accrual basis. As required by financial rule 104.1, all pledges were recorded in United States dollars, converted at the United Nations operational rate of exchange in effect on the date of the pledge and, if paid, converted at the rate of exchange prevailing on the date of the payment.

5. Total income in 1991 increased by $11.6 million or 5.5 per cent over the 1990 income of $212.4 million and by $38.8 million or 20.9 per cent over the 1989 income of $185.2 million. Total contributions pledged by 96 Governments in 1991 reached $220.7 million, an increase of $14.9 million in dollar terms or 7.2 per cent over the $205.8 million pledged in 1990. Interest income amounted to $3.7 million or 1.6 per cent of total income. Other miscellaneous income and adjustments, including revaluation of currencies and gains/losses on currency exchange, totalled (minus) -$0.4 million (table 2). The rather modest 5.5 per cent increase in income in 1991 was, in large part, the result of the appreciation of the United States dollar during the course of the year. This had an impact on the value of contributions paid in non- U.S. dollar denominated currencies, which accounted for the bulk of contributions (see table 1).

B. Programme expenditures and operational costs

6. As shown in table 2, total expenditures in 1991 were $229.1 million, an increase of $7.8 million or 3.5 per cent compared to 1990 expenditures and an increase of $25.6 million or 12.6 per cent compared to 1989 expenditures. In table 3, programme expenditures and operational costs (composed of the administrative and programme support services (APSS) budget expenditures and agency support costs) are compared for 1989, 1990 and 1991 as a percentage of total expenditures. Programme expenditures in 1991, which amounted to $171.8 million, constituted 75.0 per cent of the total expenditures, compared to 76.3 per cent in 1990 and 77.4 per cent in 1989. Operational cost expenditures in 1991 totalled $57.3 million or 25.0 per cent of total expenditures. The total APSS budget expenditure in 1991, comprising the headquarters administrative budget and total field office costs, amounted to $42.3 million or 18.5 per cent of total expenditures compared to $37.8 million or 17.1 of total expenditures in 1990 and $32.1 million or 15.8 per cent of total expenditures in 1989.

7. The APSS field office expenditure in 1991, which includes all field office costs as in 1990, totalled $18.7 million. This compares to all field office costs of $15.6 million in 1990 and $11.6 million in 1989. Agency support costs in 1991 totalled $15.0 million, or 6.5 per cent of total expenditure (compared to $14.6 million or 6.6 per cent of total expenditure in 1990 and $14.0 million or 6.9 per cent of total expenditure in 1989). In 1991, as in 1990 and 1989, the agency support costs comprised the reimbursement to United Nations executing agencies for support services, payment of overhead charges to non-governmental organizations (NGOs) and reimbursement to UNFPA for support and procurement services provided for government-executed projects.

8. As shown in table 4, in 1991 the United Nations executing agencies, including the regional commissions, executed projects amounting to $91.4 million compared to $90.5 million in 1990 and $88.3 million in 1989. Governments, with the assistance of UNFPA field offices, executed $30.9 million in 1991, compared to $33.3 million in 1990 and $22.4 million in 1989. Expenditures for government-executed projects did not include $6.9 million of advances to Governments, which at year-end were held by Governments and not reported as expenditure (see also Annex II). UNFPA-executed projects totalled $29.5 million in 1991, compared to $25.6 million in 1990 and $26.9 million in 1989, and included procurement assistance in respect to Governments' projects amounting to $13.4 million in 1991. Programme expenditures for projects executed by NGOs and other agencies, such as intergovernmental institutions and academic and research centres, were $20.0 million in 1991, compared to $19.5 million in 1990 and $19.8 million in 1989. Expenditures for NGO-executed projects did not include $2.3 million for advances made in 1991.

9. Table 4 also shows the percentage breakdown of programme expenditures by executing agency for 1989, 1990 and 1991. Projects executed by the United Nations and its specialized agencies and regional commissions amounted to $91.4 million or 53.2 per cent of programme expenditures of $171.8 million in 1991. Governments executed $30.9 million or 18.0 per cent of programme expenditures in 1991. NGOs and other agencies, including intergovernmental institutions, executed $20.0 million or 11.6 per cent of programme expenditures in 1991. Annex IV shows 1991 expenditures by executing agency and by major expenditure component of the project budgets. Annex VII shows programme expenditures by country for 1989, 1990 and 1991.

C. Status of unexpended balance of general resources

10. On 1 January 1991, the balance of available funds for programming showed a deficit of $0.4 million. As shown in table 5, after adding an excess of expenditure over income of $5.1 million, the unexpended balance of general resources available for programming resulted in a deficit of $5.5 million as at 31 December 1991 (see also Annex II).

D. Status of the operational reserve

11. The operational reserve was established by the Governing Council in January 1973 at the $20 million level to guarantee the financial viability and integrity of the UNFPA programme. In accordance with Governing Council decision 89/49, paragraph 16, during 1991 UNFPA maintained a fully funded operational reserve at the level of $45.0 million (see Annex II). There were no additions to the operational reserve in 1991. At its thirty-eighth session, the Governing Council in decision 91/36 decided that the level of the operational reserve should be set at 20 per cent of general resources income for each year of the UNFPA work plan, and that it would review the level of the reserve every other year.

E. Liquidity position

12. Table 6 shows the Fund's gross liquid assets as at 31 December 1991, as compared to 1989 and 1990. As at 31 December 1991, UNFPA had bank balances in convertible currencies and time-deposit investments amounting to $75.0 million, which included $45.0 million of time-deposit investments of the operational reserve and $7.6 million belonging to

UNFPA trust funds (see Annexes II and V). The investments reported in table 6 and in Annex II were recorded using the United Nations operational rate of exchange that came into effect on 1 December 1991. At the United Nations operational rate of exchange in effect from 1 January 1992, which more closely reflected the market rate of exchange as at 31 December 1991, the value of these investments would amount to $398 more than that shown in the accounts.

F. Special population programmes

13. As authorized by the Governing Council at its seventeenth session (decision 74/16, paragraph (e)), UNFPA received cash remittances totalling $37.0 million in 1991 from the Governments of Japan, the Netherlands and Norway to be transferred by UNFPA to designated special population programmes. The four recipients of these funds were the International Planned Parenthood Federation ($36.0 million, from Japan and the Netherlands), The Population Council ($0.5 million from the Netherlands and Norway), the International Union for the Scientific Study of Population ($0.3 million from the Netherlands and Norway) and the International Council on Management of Population Programmes ($0.2 million from Norway). These transfers of funds are not included in the UNFPA financial statements.

II. UNFPA TRUST FUNDS

14. Table 7 shows that in 1991 total income (contributions plus interest income) from donors for projects and activities under funds-in-trust arrangements was the equivalent of $8.9 million, showing a decrease of $2.9 million (24.6 per cent) compared to $11.8 million received in 1990. As at 1 January 1991, the unexpended balance of the trust funds was $10.9 million, which when added to the total income received under funds-in-trust agreements in 1991, resulted in a total amount available for programming in 1991 of $19.8 million. Total expenditures were $11.5 million in 1991 compared to $11.3 million in 1990. Other transfers back to donor Governments in respect of completed projects totalled $0.7 million, leaving an unexpended balance as at 31 December 1991 of $7.6 million, which is available to finance trust fund activities in 1992. Annex V shows the statement of accounts as at 31 December 1991 for 20 trust funds managed by UNFPA in 1991, while Annex VI reflects the status of collections and unpaid pledges as at 31 December 1991.

Table 1

Status of pledges and payments by donor Governments

Summary of 1991 pledges compared to 1990 and 1989

(as at 31 December 1991)

		1989			1990				1991			
		Pledges		Payments	Pledges			Payments	Pledges			Payments
		National Currency	US$	US$	National Currency	Perct. Change [1]	US$	US$	National Currency	Perct. Change [1]	US$	US$
Major Donors [2]												
Australia	(A$)	680 000	580 176	580 176	1 250 000	84	997 750	997 750	1 330 000	6	1 188 963	1 188 963
Canada	(C$)	11 700 000	9 812 500	9 812 500	12 750 000	9	11 184 211	11 184 211	13 400 000	5	11 806 397	11 806 397
Denmark	(Dkr)	85 000 000	11 629 424	11 629 424	95 000 000	12	15 605 475	15 605 475	100 000 000	5	15 369 550	15 369 550
Finland	(MK)	63 000 000	14 911 243	14 911 243	75 000 000	19	18 707 907	18 707 907	85 000 000	13	23 869 690	23 869 690
Germany	(DM)	39 100 000	21 051 126	21 051 126	39 400 000	1	24 303 062	24 303 062	39 675 000	1	23 460 317	23 460 317
Italy	(L)	4 000 000 000	2 851 887	2 851 887	2 000 000 000	(50)	1 574 803	1 574 803	2 000 000 000	0	1 587 302	1 587 302
Japan	(Yen)	0	40 200 000	40 200 000	0	2	40 830 000	40 830 000	0	2	41 700 000	41 700 000
Netherlands	(Fls)	51 180 000	24 454 469	24 454 469	50 180 000	(2)	26 934 439	26 934 439	50 180 000	0	26 503 230	26 503 230
									3 000 000 [3]		1 666 667	1 666 667
Norway	(Nkr)	133 336 000	19 553 649	19 553 649	140 400 000	5	22 074 531	22 074 531	151 000,000	8	23 368 055	23 368 055
									30 000 000 [3]		4 761 905	4 761 905
Sweden	(Skr)	115 000 000	17 587 429	17 587 429	125 000 000	9	21 196 732	21 196 732	135 000 000	8	21 432 079	21 432 079
Switzerland	(SWF)	7 300 000	4 371 257	4 371 257	7 800 000	7	5 735 294	5 735 294	8 200 000	5	5 578 231	5 578 231
U.K.	(£)	5 500 000	8 745 829	8 745 829	6 000 000	9	10 961 416	10 961 416	7 500 000	25	13 066 837	13 066 837
Subtotal			175 748 991	175 748 991			200 105 620	200 105 620			215 359 223	215 359 223
Other Donors [4]												
Austria	(S)	0	150 000	150 000	0	50	225 000	225 000	0	89	425 000	425 000
Belgium	(BF)	24 900 000	706 130	706 130	26 000 000	4	836 185	836 185	26 000 000	0	726 812	726 812
China	(YRMB)	0	650 000	650 000	0	8	700 000	700 000	0	1	710 000	710 000
France	(Fr)	4 400 000	692 913	692 913	5 000 000	14	952 381	952 381	5 500 000	10	956 522	956 522
India	(Rs)	6 000 000	366 524	366 524	6 000 000	0	333 333	333 333	6 000 000	0	233 463	0
Indonesia	(RP)	0	150 000	150 000	0	0	150 000	150 000	0	10	165 000	0
New Zealand	(NZ$)	300 000	176 940	176 940	350 000	17	214 165	214 165	350 000	0	204 856	204 856
Pakistan	(Rs)	0	500 000	500 000	0	0	500 000	500 000	0	0	500 000	500 000
Spain	(PTS)	27 000 000	234 966	234 966	35 000 000	30	317 466	317 466	37 000 000	6	320 849	320 849
USSR [5]	(R)	326 000	526 446	526 446	552 346	69	631 904	631 904	292 500	(46)	167 143	0
											174 100	0
Subtotal			4 153 919	4 153 919			4 860 434	4 860 434			4 583 744	3 844 039
Remaining Donors [6]			837 484	642 085			715 155	643 734			801 537	624 942
Grand Total			180 740 394	180 544 995			205 681 209	205 609 788			220 744 504	219 728 203

[1] All percentage changes are based on the currency of the pledge.

[2] Major donors as defined here comprise Governments that have pledged the equivalent of US$ 1 million or more.

[3] Supplementary contributions.

[4] Other donors include ten countries each year in 1989, 1990 and 1991 contributing pledges of US$100,000 and over.

[5] As of 24 December 1991, the Russian Federation has assumed all financial obligations of the Union of Soviet Socialist Republics.

[6] Remaining donors include 82 in 1989, 88 in 1990 and 74 in 1991.

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Table 2

Comparison of income and expenditures for 1989, 1990 and 1991 [a/]
(Millions of US dollars)

	1989 ($)	Change (%) 1989-90	1990 ($)	Change (%) 1990-91	1991 ($)
Income					
Voluntary contributions	180.7	13.9	205.8	7.2	220.7
Interest Income	7.3	(19.2)	5.9	(37.3)	3.7
Other miscellaneous income and adjustments	(2.8)	(125.0)	0.7	(157.1)	(0.4)
Total Income	185.2	14.7	212.4	5.5	224.0
Expenditure					
Programmes (general resources)	157.4	7.3	168.9	1.7	171.8
Agency support costs [b/]	14.0	4.3	14.6	2.7	15.0
APSS budget	32.1	17.8	37.8	11.9	42.3
Total Expenditure	203.5	8.8	221.3	3.5	229.1
Excess of income over expenditure	(18.3)	(51.4)	(8.9)	(43.8)	(5.1)

a/ Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited final figures for 1990 and 1991.

b/ Agency support costs comprised in 1991, as in 1989 and 1990, the reimbursement of support costs to the United Nations executing agencies, overhead payments to non-governmental organizations and the support costs to UNFPA for procurement services to Governments' projects and for overhead charges assessed by UNFPA to government-executed projects.

Table 3

Comparison of programme expenditures and operational costs for 1989, 1990 and 1991 as a percentage of total expenditure [a/]
(Millions of US dollars)

	1989 ($)	Percentage of total expenditure	1990 ($)	Percentage of total expenditure	1991 ($)	Percentage of total expenditure
Expenditures						
Programmes (general resources)						
United Nations agency-executed projects [b/]	88.3		90.5		91.4	
Government-executed projects [c/]	22.4		33.3		30.9	
UNFPA-executed projects [d/]	26.9		25.6		29.5	
NGO-executed projects [e/]	19.8		19.5		20.0	
Total programme cost	157.4	77.4	168.9	76.3	171.8	75.0
Operational costs						
Agency support costs	14.0	6.9	14.6	6.6	15.0	6.5
APSS budget	32.1	15.8	37.8	17.1	42.3	18.5
Total operational costs	46.1	22.7	52.4	23.7	57.3	25.0
Total UNFPA expenditures	203.5	100.0	221.3	100.0	229.1	100.0

[a/] Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited final figures for 1990 and 1991.

[b/] Includes projects executed by United Nations regional commissions.

[c/] Due to changes in accounting practices effective 1 January 1988, the government-executed project expenditure does not include $8.9 million of advances in 1989, $6.6 million of advances in 1990, and $6.9 million of advances in 1991, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

[d/] Includes UNFPA procurement assistance in respect of Government projects amounting to $19.7 million in 1989, $15.5 million in 1990 and $13.4 million in 1991.

[e/] Includes project expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA financial regulation 8.6. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include $2.3 million of advances in 1991.

Table 4

Programme expenditures by executing agency for 1989, 1990 and 1991 [a/]
(Millions of US dollars)

	1989 ($)	Percentage of total expenditure	1990 ($)	Percentage of total expenditure	1991 ($)	Percentage of total expenditure
United Nations DIESA [b/]	0.9		1.3		1.5	
United Nations DTCD [c/]	26.9		24.6		23.2	
ECE	0.3		0.4		0.6	
ESCAP	2.3		2.1		2.2	
ECLAC	2.1		2.4		2.9	
ECA	3.5		4.7		4.6	
ESCWA	0.9		0.7		0.8	
IBRD [d/]	-		-		0.1	
ILO	10.4		11.3		12.1	
FAO	3.7		5.1		7.9	
UNEP	0.1		0.1		0.1	
UNESCO	9.9		11.5		11.1	
WHO	26.2		24.7		19.7	
UNICEF	-		0.6		2.5	
UNDP-OPS [e/]	1.1		1.0		2.1	
Subtotal	88.3	56.1	90.5	53.6	91.4	53.2
Governments [f/]	22.4	14.2	33.3	19.7	30.9	18.0
UNFPA [g/]	26.9	17.1	25.6	15.2	29.5	17.2
NGOs [h/]	19.8	12.6	19.5	11.6	20.0	11.6
TOTAL	157.4	100.0	168.9	100.0	171.8	100.0

[a/] Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited final figures for 1990 and 1991 (see also Annex IV).

[b/] Department of International Economic and Social Affairs

[c/] Department of Technical Co-operation for Development

[d/] International Bank for Reconstruction and Development (World Bank)

[e/] UNDP-Office for Project Services

[f/] Due to changes in accounting practices effective 1 January 1988, the government-executed project expenditure does not include $8.9 million of advances to Governments in 1989, $6.6 million of advances in 1990, and $6.9 million of advances in 1991, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

[g/] Includes UNFPA procurement assistance in respect of Government projects amounting to $19.7 million in 1989, $15.5 million in 1990 and $13.4 million in 1991.

[h/] Includes project expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA financial regulation 8.6. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include $2.3 million of advances in 1991.

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Table 5

Unexpended balances of general resources available for programming for 1989, 1990 and 1991 [a/]
(US dollars)

		1989	1990	1991
Unexpended balance as at 1 January		31 846 411	8 507 781	(436 194)
Add:	Excess of expenditure over income	(18 338 630)	(8 943 975)	(5 102 656)
	Subtotal	13 507 781	(436 194)	(5 538 850)
Less:	Transfer to operational reserve	5 000 000	--	-- [b/]
Unexpended balance of general resources as at 31 December		8 507 781	(436 194)	(5 538 850)

[a/] Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited figures for 1990 and 1991 (see also Annex II).

[b/] There were no additions to the operational reserve in 1991 in keeping with Governing Council decision 91/36 that the level of the operational reserve should be set at 20 per cent of general resources income for each year of the UNFPA work plan.

Table 6

Liquidity position of UNFPA for 1989, 1990, and 1991 [a/]
(US dollars)

	1989	1990	1991
Unexpended resources and reserves			
Bank accounts			
Convertible currencies	3 890 367	2 575 965	71 537
Investments			
Interest-bearing and time-deposit accounts (unexpended resources)	56 814 528	36 661 947	29 975 089
Time-deposit accounts (operational reserve)	45 000 000	45 000 000	45 000 000
TOTAL [b/]	105 704 895	84 237 912	75 046 626

[a/] Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited figures for 1990 and 1991 (see also Annex II).

[b/] Includes amounts due to UNFPA trust funds of $10.4 million in 1989, of $10.9 million in 1990, and of $7.6 million in 1991.

Table 7

Trust Funds: Income and Expenditures of UNFPA for 1989, 1990 and 1991 [a/]
(US dollars)

	1989	1990	1991
Total income			
Unexpended balance as at 1 January	9 403 384	10 438 352	10 927 477
Income received (contributions, interest and adjustments)	7 260 176	11 772 673	8 218 162
Subtotal	16 663 560	22 211 025	19 145 639
Total expenditure			
Programme expenditures [b/]	6 079 006	11 132 210	11 301 784
Support costs paid to UNFPA	146 202	151 338	246 824
Subtotal	6 225 208	11 283 548	11 548 608
Unexpended balance as at 31 December	10 438 352	10 927 477	7 597 031

[a/] Audited data for 1989 from the UNFPA year-end financial statements as contained in document A/45/5/Add.7 and unaudited final figures for 1990 and 1991 (see Annex V).

[b/] Comprises agency support costs paid to United Nations executing agencies, amounting to $239,159 in 1989, $755,602 in 1990 and $633,008 in 1991.

Annex I

Statement of income and expenditure for the biennium ended 31 December 1991
(US dollars)

1988-1989		1990-1991
	Income	
	Contributions from Governments	
348 057 926	Pledges for current biennium	426 567 001
55 219	Additions and adjustments to pledges for prior years (net)	(113 412)
(2 481 936)	Exchange adjustments on collection of contributions	(4 373 433)
345 631 209		422 080 156
2 872	Private donations	8 921
17 591 889	Miscellaneous income	14 293 326
363 225 970	Total income	436 382 403
	Expenditure	
	Programme expenditure	
157 202 984	By United Nations executing agencies	181 914 766
36 470 757	By Governments	64 241 809
55 534 332	By United Nations Population Fund	55 089 988
38 060 844	By intergovernmental institutions and other agencies including non-governmental organizations	39 432 857
287 268 917	Subtotal	340 679 420
	Agency support costs	
19 216 476	By United Nations executing agencies	22 076 637
1 748 767	By Governments	3 208 803
2 087 790	By United Nations Population Fund	1 444 803
1 711 079	By intergovernmental institutions and other agencies including non-governmental organizations	2 996 882
24 764 112	Subtotal	29 727 125
58 747 769	Administrative and programme support services biennial budget expenditure (net)	80 022 489
370 780 798	**Total expenditure**	450 429 034
(7 554 828)	**Excess of expenditure over income**	(14 046 631)

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Annex II

Statement of assets and liabilities as at 31 December 1991
(US dollars)

1990		1991
	Assets	
	Cash and investments	
2 575 965	Convertible currencies	71 537
-	Non-convertible currencies	228 626
36 661 947	Investments	29 975 089
45 000 000	Investments of the Operational reserve	45 000 000
84 237 912	Subtotal	75 275 252
	Advances and accounts receivable	
172 657	Non-convertible currencies pending United States dollar credit from UNDP	187 488
8 139 552	Operating funds provided by UNFPA to executing agencies	8 182 469
6 581 906	Operating funds provided by UNFPA to Governments	6 960 721
-	Operating funds provided by UNFPA to intergovernmental institutions and other agencies including NGOs	2 335 680
1 156 066	Accounts receivable and deferred charges	341 866
994 272	Accrued interest	650 782
17 044 453	Subtotal	18 659 006
8 549 173	Pledges receivable from Governments for current and prior years	1 621 619
109 831 538	Total	95 555 877
	Liabilities, reserves and unexpended resources	
	Liabilities	
1 588 092	Accounts payable	2 517 956
-	Advances received for reimbursable procurement	1 347 846
14 133 703	Operating funds payable by UNFPA to executing agencies	5 118 662
35 434 020	Unliquidated obligations of executing agencies	30 849 054
3 184 440	Due to UNDP	8 664 178
10 927 477	Due to UNFPA trust funds	7 597 031
65 267 732	Subtotal	56 094 727
45 000 000	Operational reserve	45 000 000
(436 194)	Unexpended balance of general resources	(5 538 850)
109 831 538	**Total**	95 555 877

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Annex III

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

Donor	Balance due as at 1 January 1991 for 1990 and prior years	Additions and adjustments for 1990 and prior years	Pledges for 1992 and future years				Payments received	Composition of balance due		
			Pledges for 1991	Local currency	United States dollars	Total		Unpaid pledges as at 31 December 1991	For 1991 and prior years	For 1992 and future years
Afghanistan	2 760	-	2 760	-	2 760	8 280	-	8 280	5 520	2 760
Albania	2 500	3 500	700	17 500	700	7 400	6 000	1 400	700	700
Algeria	-	-	9 174	-	-	9 174	-	9 174	9 174	-
Angola	500	-	-	-	-	500	-	500	500	-
Australia	-	-	1 188 963	1 700 000	1 349 206	2 538 169	1 188 963	1 349 206	-	1 349 206
Austria	-	-	425 000	-	540 000	965 000	425 000	540 000	-	540 000
Bahamas	-	525	420	-	-	945	945	-	-	-
Bangladesh	-	-	18 100	-	18 100	36 200	-	36 200	18 100	18 100
Barbados	-	-	3 500	-	-	3 500	3 500	-	-	-
Belgium	-	-	726 812	36 000 000	1 090 909	1 817 721	726 812	1 090 909	-	1 090 909
Benin	-	-	2 000	-	1 000	3 000	-	3 000	2 000	1 000
Bhutan	-	-	2 700	-	2 700	5 400	2 700	2 700	-	2 700
Bolivia	33 600	-	4 000	-	4 000	41 600	-	41 600	37 600	4 000
Botswana	1 366	-	-	-	-	1 366	1 366	-	-	-
Brazil	10 000	-	-	-	5 000	15 000	10 000	5 000	-	5 000
British Virgin Islands	-	-	505	-	-	505	505	-	-	-
Bulgaria	14 440	(12 254)	3 005	55 000	3 005	8 196	5 191	3 005	-	3 005
Burkina Faso	17 928	(1 444)	-	-	-	16 484	-	16 484	16 484	-
Burundi	6 250	(568)	6 173	1 000 000	4 975	16 830	11 855	4 975	-	4 975
Canada	-	-	11 806 397	-	-	11 806 397	11 806 397	-	-	-
Central African Republic	-	-	2 564	-	-	2 564	-	2 564	2 564	-
Chad	11 000	-	-	-	-	11 000	-	11 000	11 000	-
Chile	5 000	-	5 000	-	5 000	15 000	-	15 000	10 000	5 000
China	-	-	710 000	-	765 000	1 475 000	710 000	765 000	-	765 000
Colombia	(3 693) [a/]	-	40 000 [a/]	-	40 000	76 307	31 307	45 000	5 000	40 000
Comoros	3 984	(321)	-	-	-	3 663	-	3 663	3 663	-
Cook Islands	8 199	(700)	-	-	-	7 499	-	7 499	7 499	-
Cyprus	-	-	1 000	-	1 000	2 000	1 000	1 000	-	1 000
Czechoslovakia	10 593	4 238	11 327	600 000	20 761	46 919	26 158	20 761	-	20 761
Democratic People's Republic of Korea	-	-	14 218	50 000	23 256	37 474	37 474 [b/]	-	-	-
Democratic Yemen [c/]	5 566	-	-	-	-	5 566	-	5 566	5 566	-
Denmark	-	-	15 369 550	-	-	15 369 550	15 369 550	-	-	-
Dominican Republic	-	-	7 893	-	-	7 893	-	7 893	7 893	-
Ecuador	66 000	-	22 000	-	-	88 000	-	88 000	88 000	-
Egypt	-	-	59 311	260 205	78 140	137 451	-	137 451	59 311	78 140
Equatorial Guinea	27 092	(2 184)	6 227	-	-	31 135	-	31 135	31 135	-
Federated States of Micronesia	-	-	2 000	-	-	2 000	-	2 000	2 000	-
Fiji	1 985	(106)	1 575	2 500	1 712	5 166	3 454	1 712	-	1 712
Finland	-	-	23 869 690	80 000 000	18 604 651	42 474 341	23 869 690	18 604 651	-	18 604 651

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Annex III (continued)

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

Donor	Balance due as at 1 January 1991 for 1990 and prior years	Additions and adjustments for 1990 and prior years	Pledges for 1992 and future years				Payments received	Unpaid pledges as at 31 December 1991	Composition of balance due	
			Pledges for 1991	Local currency	United States dollars	Total			For 1991 and prior years	For 1992 and future years
France	-	-	956 522	-	1 339 450	2 295 972	956 522	1 339 450	-	1 339 450
Gabon	-	-	67 568	10 000 000	36 630	104 198	67 568	36 630	-	36 630
Germany	-	-	23 460 317	-	-	23 460 317	23 460 317	-	-	-
Guatemala	2 000	-	1 000	-	1 000	4 000	-	4 000	3 000	1 000
Guinea	(4 000) a/	-	4 000 a/	-	-	-	-	-	-	-
Guyana	-	-	51	-	-	51	-	51	51	-
Honduras	-	-	9 259	-	-	9 259	9 259	-	-	-
Hungary	-	-	20 513	2 150 000	27 564	48 077	20 513	27 564	-	27 564
Iceland	5 220	-	2 800	-	3 348	11 368	5 420	5 948	2 600	3 348
India	-	-	233 463	7 200 000	280 156	513 619	-	513 619	233 463	280 156
Indonesia	-	-	165 000	-	165 000	330 000	-	330 000	165 000	165 000
Italy	1 793 722	(218 919)	1 587 302	-	-	3 162 105	3 162 105	-	-	-
Jamaica	538	(321)	513	10 000	513	1 243	-	1 243	730	513
Japan	-	-	41 700 000	-	-	41 700 000	41 700 000	-	-	-
Jordan	3 969	(3 969)	22 000	-	22 000	44 000	21 091	22 909	909	22 000
Kenya	12 436	(2 402)	1 768	56 000	1 965	13 767	-	13 767	11 802	1 965
Kiribati	-	-	-	2 000	1 587	1 587	-	1 587	-	1 587
Kuwait	35 000	-	-	-	-	35 000	-	35 000	35 000	-
Lao People's Democratic Republic	-	-	500	-	500	1 000	500	500	-	500
Lesotho	3 472	(284)	1 196	3 690	1 313	6 697	1 196	4 501	3 188	1 313
Liberia	55 000	-	-	-	-	55 000	-	55 000	55 000	-
Libyan Arab Jamahiriya	93 633	(7 426)	-	-	-	86 207	-	86 207	86 207	-
Liechtenstein	-	-	-	3 000 000	2 098	2 098	-	2 098	-	2 098
Luxembourg	21 849	(1 192)	30 303	2 000 000	60 606	111 566	-	111 566	50 960	60 606
Madagascar	17 225	-	3 000	-	-	20 225	-	20 225	20 225	-
Malawi	-	-	2 974	8 960	3 331	6 305	-	6 305	2 974	3 331
Malaysia	-	-	15 000	-	15 000	30 000	15 000	15 000	-	15 000
Maldives	-	-	1 200	-	1 200	2 400	1 200	1 200	-	1 200
Mali	500	-	-	-	-	500	-	500	500	-
Mauritania	-	-	3 755	360 000	4 506	8 261	-	8 261	3 755	4 506
Mauritius	-	2 762	-	-	-	2 762	2 762	-	-	-
Mexico	-	5 088	8 249	-	-	13 337	13 337	-	-	-
Mongolia	-	-	58	-	-	58	-	58	58	-
Morocco	5 064	-	6 000	-	6 000	17 064	-	17 064	11 064	6 000
Mozambique	-	493	2 100	-	-	2 593	493	2 100	2 100	-
Myanmar	-	-	9 231	60 000	9 836	19 067	9 231	9 836	-	9 836
Nepal	3 750	-	3 750	-	-	7 500	7 500	-	-	-

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Annex III (continued)

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

Donor	Balance due as at 1 January 1991 for 1990 and prior years	Additions and adjustments for 1990 and prior years	Pledges for 1992 and future years				Payments received	Unpaid pledges as at 31 December 1991	Composition of balance due	
			Pledges for 1991	Local currency	United States dollars	Total			For 1991 and prior years	For 1992 and future years
Netherlands	-	-	28 169 896	50 180 000	31 222 222	59 392 118	28 169 896	31 222 222	-	31 222 222
New Zealand	-	-	204 855	-	-	204 855	204 855	-	-	-
Niger	2 500	-	9 158	-	-	11 658	-	11 658	11 658	-
Nigeria	22 194	(3 516)	19 340	-	-	38 018	19 340	18 678	18 678	-
Niue	500	-	-	-	-	500	-	500	500	-
Norway	-	-	28 129 960	166 000 000	26 666 667	54 796 627	28 129 960	26 666 667	-	26 666 667
Oman	10 000	-	-	-	-	10 000	-	10 000	10 000	-
Pakistan	5 708	-	500 000	-	500 000	1 005 708	495 504	510 204	10 204	500 000
Panama	1 500	-	1 500	-	2 000	5 000	2 250	2 750	750	2 000
Papua New Guinea	3 878	(104)	-	-	-	3 774	3 164	610	610	-
Paraguay	42 000	-	23 500	-	23 500	89 000	-	89 000	65 500	23 500
Peru	24 648	-	-	-	15 000	39 648	-	39 648	24 648	15 000
Philippines	-	-	45 113	1 000 000	37 594	82 707	45 113	37 594	-	37 594
Poland	-	-	6 445	115 000 000	10 536	16 981	6 445	10 536	-	10 536
Portugal	20 000	23 000	25 000	-	25 000	93 000	68 000	25 000	-	25 000
Republic of Korea	-	-	50 000	-	50 000	100 000	50 000	50 000	-	50 000
Romania	-	-	4 167	-	-	4 167	4 167	-	-	-
Saint Kitts and Nevis	117	-	-	-	-	117	-	117	117	-
Samoa	-	-	-	-	5 000	5 000	-	5 000	-	5 000
Saudia Arabia	30 000	-	30 000	-	30 000	90 000	60 000	30 000	-	30 000
Senegal	52 137	-	-	-	-	52 137	-	52 137	52 137	-
Seychelles	-	-	1 000	-	-	1 000	1 000	-	-	-
Sierra Leone	14	(8)	-	-	-	6	-	6	6	-
Solomon Islands	1 000	-	-	-	-	1 000	-	1 000	1 000	-
Somalia	66	(12)	-	-	-	54	-	54	54	-
Spain	-	-	320 849	50 000 000	490 196	811 045	320 849	490 196	-	490 196
Sri Lanka	-	-	10 000	-	10 000	20 000	10 000	10 000	-	10 000
Sudan	36 402	(18 018)	-	-	-	18 384	-	18 384	18 384	-
Suriname	-	-	-		4 000	4 000	-	4 000	-	4 000
Swaziland	1 550	(126)	-	2 000	712	2 136	-	2 136	1 424	712
Sweden	-	-	21 432 079	-	-	21 432 079	21 432 079	-	-	-
Switzerland	-	-	5 578 231	-	-	5 578 231	5 578 231	-	-	-
Syrian Arab Republic	-	-	2 232	-	-	2 232	2 232	-	-	-
Thailand	(50 191) a/	-	50 191 a/	-	50 000	50 000	49 611 b/	389	-	389
Togo	11 952	(324)	10 989	-	-	22 617	11 628	10 989	10 989	-
Tokelau Islands	300	-	300	-	-	600	600	-	-	-
Trust Territory Republic of Palau	500	-	-	-	500	1 000	-	1 000	500	500
Tunisia	(10 846) a/	-	20 307 a/	22 800	25 046	34 507	22 401 b/	12 106	-	12 106
Turkey	1 000	-	30 000	-	30 000	61 000	20 000	41 000	11 000	30 000
Tuvalu	-	238	238	500	397	873	-	873	476	397

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Annex III (continued)

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

Donor	Balance due as at 1 January 1991 for 1990 and prior years	Additions and adjustments for 1990 and prior years	Pledges for 1991	Pledges for 1992 and future years			Payments received	Composition of balance due		
				Local currency	United States dollars	Total		Unpaid pledges as at 31 December 1991	For 1991 and prior years	For 1992 and future years
Uganda	-	-	456	-	-	456	-	456	456	-
Union of Soviet Socialist Republics [a]	53 788	106 042	341 243	-	-	501 073	159 830	341 243	341 243	-
United Kingdom	5 905 512	(46 137)	13 066 837	-	-	18 926 212	18 926 212	-	-	-
United Republic of Tanzania	5 102	(754)	4 348	2 500 000	10 870	19 566	19 566 [b]	-	-	-
Uruguay	8 640	-	8 640	-	17 280	34 560	8 640	25 920	8 640	17 280
Vanuatu	5 000	-	-	-	7 500	12 500	-	12 500	5 000	7 500
Viet Nam	2 000	-	2 500	-	2 500	7 000	2 000	5 000	2 500	2 500
Yemen Arab Republic [a]	2 850	-	-	-	3 847	6 697	-	6 697	2 850	3 847
Yugoslavia	10 000	-	-	-	-	10 000	-	10 000	10 000	-
Zaire	4 000	-	-	-	-	4 000	4 000	-	-	-
Zambia	-	-	683	-	-	683	683	-	-	-
Zimbabwe	2 174	394	2 491	6 945	1 400	6 459	5 059	1 400		1 400
	8 480 443	(174 809)	220 744 504		83 787 245	312 837 383	227 525 196	85 312 187	1 621 619	83 690 568

[a] Includes 1991 pledges received in 1990
[b] Includes the following amounts received in 1991 for 1992 pledges:

	Local currency	United States dollar equivalent
Democratic People's Republic of Korea	50 000	23 256
Thailand	-	49 611
Tunisia	11 904	12 939
United Republic of Tanzania	2 500 000	10 869
		96 675

[c] As of 24 December 1991, the Russian Federation has assumed all finacial obligations of the Union of Soviet Socialist Republics.
[d] On 22 May 1990, Democratic Yemen and Yemen merged to form a single state. Since that date they have been represented as one Member with the name "Yemen".

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ANNEX IV

1991 expenditure by United Nations agencies, Governments, intergovernmental institutions and other agencies including non-governmental organizations
(US dollars)

	Personnel services	Subcontracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total Programme Expenditure	Agency support costs	Total
United Nations (DIESA)	1 094 540	241 134	161 857	18 593	10 181	1 526 305	198 189	1 724 494
United Nations (DTCD)	10 057 044	905 350	4 209 103	5 794 709	2 259 534	23 225 740	3 019 346	26 045 086
ECE	467 075	0	33 505	47 785	35 550	583 915	75 908	659 823
ESCAP	1 498 003	163 049	411 763	77 054	70 716	2 220 585	288 674	2 509 259
ECLAC	2 409 929	54 835	251 196	97 755	111 460	2 925 175	380 273	3 305 448
ECA	3 737 816	8	698 631	29 294	116 193	4 581 942	595 652	5 177 594
ESCWA	833 947	0	0	1 853	0	835 800	108 654	944 454
IBRD	92 000	0	0	0	0	92 000	0	92 000
ILO	8 101 911	522 499	1 771 203	967 721	741 545	12 104 87	1 573 634	13 678 513
FAO	3 440 886	3 008 880	628 169	409 633	405 053	7 892 621 [a]	1 073 105 [b]	8 965 726
UNESCO	6 254 348	784 519	2 481 642	760 424	794 545	11 075 478	1 349 768	12 425 246
WHO	6 728 036	4 503 215	4 446 606	3 285 847	736 876	19 700 580	2 106 075	21 806 655
UNICEF	140 822	2 446	379 758	1 985 860	5 957	2 514 843	145 768	2 660 611
UNEP	51 099	0	0	0	0	51 099	0	51 099
UNDP - OPS [c]	301 616	174 621	432 849	1 121 690	22 229	2 053 005	225 818	2 278 823
UNRWA [d]	7 302	0	10 948	0	0	18 250	0	18 250
UN Agencies Total	45 216 374	10 360 556	15 917 230	14 598 218	5 309 839	91 402 217	11 140	102 543 081
Governments	5 682 800	4 756 130	7 041 757	11 184 851	2 274 596	30 940 134	1 543 719	32 483 853
UNFPA	6 913 944	4 506 050	1 963 422	15 224 281	881 152	29 488 849 [e]	669 945	30 158 794
NGOs [f]	6 475 906	2 596 554	5 586 737	3 084 298	2 203 273	19 946 768	1 711 171	21 657 939
GRAND TOTAL	64 289 024 22	22 219 290	30 509 146	44 091 648	10 668 860	171 777 968	15 065 699	186 843 667

[a] Increased by $3 relating to adjustment of prior year's programme expenditure.
[b] Increased by $116,262 relating to adjustment of prior year's agency support costs.
[c] UNDP-Office for Project Services
[d] United Nations Relief and Works Agency for Palestine Refugees in the Near East
[e] Includes UNFPA procurement assistance in respect of Government projects amounting to $13.4 million.
[f] This category includes intergovernmental institutions and agencies as well as non-governmental organizations.

ANNEX V

Trust funds: statement of accounts for the year ended 31 December 1991
(US dollars)

Trust Funds	Unexpended balance as at 1 Jan 1991	Contributions received in 1991	Interest income	Transfers 1991	Total Funds Available	Project Expenditure	Support costs		Total Expenditure	Unexpended balance as at 30 Dec 1991
							Agencies	UNFPA		
Arab Gulf Fund	(61 674)	200 000	0	(3 895)[a]	134 431	263 404	(728)	2 326	265 002	(130 571)
Australia	206 114	668 803	25 273	0	900 190	21 790	0	1 089	22 879	877 311
Belgium	1 040 702	556 438	63 936	0	1 661 076	510 197	33 350	0	543 547	1 117 529
Canada	809 152	1 374 132	31 365	0	2 014 649	2 216 015	248 565	17 054	2 481 634	(466 985)
Colombia	38 438	0	1 671	(40 109)[a]	0	0	0	0	0	0
European Economic Community	28 582	0	1 672	0	30 254	11 644	0	0	11 644	18 610
Finland	2 220 371	0	138 195	0	2 358 566	1 350 953	107 288	26 283	1 484 524	874 042
IPPF/AGFUND *	0	135 000	0	0	135 000	900	0	45	945	134 055
Italy	792 504	0	42 617	0	835 121	300 000	0	15 000	315 000	520 121
Luxembourg	1 008 491	0	42 358	0	1 050 849	808 813	0	40 441	849 254	201 595
Management Development Unit [b]	(94 822)	884 619	2 501	0	802 298	674 835	0	33 742	708 577	93 721
Netherlands	1 805 875	1 293 880	117 973	(250 000)[b]	2 967 528	1 304 876	110 880	22 559	1 438 415	1 529 113
NORAD **	788 476	0	32 399	(427 416)[a]	393 459	378 253	0	0	378 253	15 206
Norway	549 167	1 881 249	257 317	0	2 687 733	1 674 337	69 058	57 156	1 800 551	887 182
OPEC ***	164 834	50 000	11 550	0	226 384	0	0	0	0	226 384
Sweden	223 736	429 541	14 838	0	668 114	454 258	52 197	2 637	509 092	159 022
Switzerland	0	250 000	828	0	250 828	94 597	12 298	0	106 895	143 933
Syrian Arab Republic	(42 525)	318 624	1 602	0	277 701	49 082	0	2 454	51 536	226 165
United Kingdom	744 998	0	40 286	0	785 284	520 750	0	26 038	546 788	238 496
Subtotal	10 022 418	8 052 086	826 381	(721 420)	18 179 465	10 634 704	633 008	246 824	11 514 536	6 664 929
Rafael M. Salas Endowment Fund ****	304 621	3 988	18 573	0	327 182	3 560	0	0	3 560	323 622
UN Population Award	600 436	0	38 554	0	638 992	30 512	0	0	30 512	608 480
TOTAL	10 927 477	8 056 074	883 508	(721 420)	19 145 639	10 668 776	633 008	246 824	11 548 608	7 597 031

* International Planned Parenthood Federation/Arab Gulf Programme for the United Nations Development Organizations
** Norwegian Agency for International Development
*** Organization of Petroleum Exporting Countries
**** Previously known as the Endowment Fund.

[a] Refunded to donor.
[b] Accumulated interest income which was transferred as contribution from the Government to the 1994 International Conference on Population and Development.
[c] This project, which is funded by the Governments of the United Kingdom, Norway and the Netherlands, seeks to strengthen maternal and child health/family planning programme management in Bangladesh.

ANNEX VI

Trust funds: Status of contributions pledged as at 31 December 1991

(US dollars)

Government/ organization	Balance due as at 1 January 1991	Additions and adjustments	Total	Payments received in 1991
UNFPA Multi-bilateral and other Programmes				
Arab Gulf Fund	-	320 000	320 000	320 000
Australia	-	668 803	668 803	668 803
Belgium	-	556 438	556 438	556 438
Canada	-	1 374 132	1 374 132	1 374 132
IPPF a/	-	15 000	15 000	15 000
Netherlands	-	1 293 680	1 293 680	1 293 680
Norway	-	2 052 486	2 052 486	2 052 486
OPEC	-	50 000	50 000	50 000
Sweden	195 401	234 140	429 541	429 541
Switzerland	-	250 000	250 000	250 000
Syrian Arab Republic	-	318 624	318 624	318 624
United Kingdom	____	723 382	723 382	723 382
Total	195 401	7 856 685	8 052 086	8 052 086

a/ The International Planned Parenthood Federation, an NGO.

Annex VII

Programme expenditures by country for 1989, 1990 and 1991
(US dollars)

COUNTRY	1989	1990	1991
Africa region (sub-Saharan)			
Angola	452 447	674 313	1 023 421
Benin (P)	1 372 094	1 123 533	1 217 547
Botswana	203 255	510 998	925 655
Burkina Faso (P)	817 606	1 103 695	1 211 724
Cameroon	862 000	954 823	679 656
Burundi (P)	826 688	1 206 932	1 121 954
Cape Verde (P)	537 433	851 192	605 083
Central African Republic (P)	463 705	489 700	686 715
Chad (P)	163 763	485 520	642 862
Comoros (P)	386 459	786 025	765 378
Congo	305 310	757 820	570 019
Cote d'Ivoire (P)	337 485	335 215	477 815
Equatorial Guinea (P)	538 706	591 960	435 412
Ethiopia (P)	1 812 406	2 432 742	1 737 231
Gabon	329 656	296 902	517 327
Gambia (P)	347 058	505 628	674 949
Ghana (P)	1 095 170	1 329 668	1 454 129
Guinea (P)	264 411	544 269	981 228
Guinea-Bissau (P)	243 789	423 039	908 899
Kenya (P)	2 144 427	155 312	1 773 614
Lesotho (P)	209 861	251 944	703 836
Liberia (P)	742 240	448 026	119 204
Madagascar (P)	567 125	801 144	917 285
Malawi (P)	1 047 778	1 255 446	1 478 921
Mali (P)	746 559	775 433	832 609
Mauritania (P)	818 023	980 144	882 712
Mauritius	156 488	456 298	242 280
Mozambique (P)	815 865	958 953	816 117
Namibia	0	79 025	351 892
Niger (P)	930 460	1 290 727	1 193 848
Nigeria	1 727 033	2 252 867	3 300 316
Rwanda (P)	778 557	718 161	1 639 576
Sao Tome and Principe	192 432	506 025	555 354
Senegal (P)	264 197	1 689 298	1 413 146
Seychelles	55 248	39 123	35 494
Sierra Leone (P)	89 772	228 974	353 979
Swaziland	208 580	212 344	613 033
Togo (P)	455 365	893 866	411 328
Uganda (P)	2 532 907	3 033 423	3 197 253
United Republic of Tanzania (P)	1 082 074	2 539 412	3 105 567
Zaire (P)	878 708	1 230 991	813 978
Zambia (P)	1 144 291	2 426 033	424 690
Zimbabwe	328 438	787 348	1 374 025
Country projects total	29 275 869	39 414 291	43 187 061
Regional projects total (RAF)	9 758 032	10 219 046	11 842 087
Africa (sub-Saharan) regional grand total	39 033 901	49 633 337	55 029 148

(P) Priority countries

Annex VII (continued)

Programme expenditures by country for 1989, 1990 and 1991
(US dollars)

Country	1989	1990	1991
Arab States *			
Algeria	507 723	512 322	308 285
Bahrain	21 273	(4 021)	66 222
Democratic Yemen (P) **	1 256 157	873 058	562 837
Djibouti	0	85 030	157 899
Egypt (P)	1 323 177	1 696 549	1 186 294
Iraq	116 776	132 221	(23 321)
Jordan	620 945	895 064	848 634
Lebanon	0	0	8 650
Libyan Arab Jamahiriya	0	0	2 454
Morocco (P)	2 135 780	1 849 645	1 347 345
Oman	198 091	144 487	85 407
Qatar	6 706	14 192	(2 000)
Somalia (P)	886 204	814 227	(3 619)
Sudan (P)	2 173 096	2 343 539	1 128 600
Syrian Arab Republic	886 295	477 111	1 040 869
Tunisia	857 030	965 393	817 955
Turkey	249 259	565 753	794 514
United Arab Emirates	0	96 964	0
Yemen (P) **	1 376 379	1 306 698	1 156 934
Country projects total	12 614 891	12 768 232	9 483 959
Regional projects total (RMI)	3 206 202	2 958 449	2 886 381
Arab States regional total	15 821 093	15 726 681	12 370 340
Europe			
Albania	246 501	285 670	387 964
Bulgaria	123 119	183 881	101 136
Cyprus	6 500	35 778	8 704
Greece	1 365	0	0
Hungary	162 887	260 338	354 353
Poland	123 932	32 636	44 674
Portugal	168 859	146 514	236 970
Romania	6 477	322 966	420 311
Yugoslavia	127 098	120 480	118 267
Country Total	966 738	1 388 263	1 672 379
Regional Total	710 402	952 035	1 061 850
Total	1 677 140	2 340 298	2 734 229
Arab States and Europe regional grand total	17 498 233	18 066 979	15 104 569

* Formerly referred to as the Middle East, the Mediterranean and Europe.

** On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

(P) Priority countries

Annex VII (continued)

Programme expenditures by country for 1989, 1990 and 1991
(US dollars)

COUNTRY	1989	1990	1991
Asia and the Pacific			
Afghanistan (P)	253 624	261 325	274 257
Bangladesh (P)	3 082 286	4 506 187	2 473 756
Bhutan (P)	151 643	477 486	181 279
China (P)	13 058 984	4 578 858	13 560 440
Cook Islands	34 295	17 606	37 573
Democratic People's Republic of Korea	416 656	757 418	1 297 823
Federated States of Micronesia	123 359	146 702	45 662
Fiji	136 906	177 164	158 456
India (P)	10 236 629	16 557 884	11 217 312
Indonesia (P)	5 285 125	2 147 770	3 618 022
Iran (Islamic Republic Of)	526 553	73 251	1 057 112
Kiribati	61 951	20 282	11 666
Lao People's Democratic Republic (P)	273 082	135 239	153 934
Malaysia	583 204	415 210	426 109
Maldives (P)	111 515	192 379	226 765
Marshall Islands	162 533	128 978	101 501
Mongolia	392 601	602 226	335 335
Myanmar	24 828	383 305	236 843
Nepal (P)	1 938 152	2 257 848	3 144 616
Pakistan (P)	1 799 547	2 470 114	894 400
Papua New Guinea (P)	507 477	199 372	270 973
Philippines (P)	1 388 169	4 415 568	3 274 286
Republic of Korea	97 000	512 869	388 058
Samoa	53 021	167 844	183 534
Solomon Islands (P)	178 855	98 207	124 686
Sri Lanka (P)	523 092	999 674	772 890
Territory of Hong Kong	30 897	0	203 648
Thailand	822 336	1 331 780	444 249
Tonga	249 698	164 580	147 718
Trust Territory of The Pacific Islands	88 801	90 468	31 720
Tuvalu	4 578	15 312	94 524
Vanuatu	264 352	221 459	124 177
Viet Nam (P)	8 372 694	4 578 438	3 527 715
Country and territory projects total	51 234 443	49 102 803	49 041 039
Regional projects total	6 652 345	8 208 640	7 772 705
Asia and the Pacific regional grand total	57 886 788	57 311 443	56 813 744

(P) Priority countries

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Annex VII (continued)

Programme expenditures by country for 1989, 1990 and 1991
(US dollars)

COUNTRY	1989	1990	1991
Latin America and the Caribbean			
Anguilla	6 085	64 033	1 048
Antigua And Barbuda	22 998	27 758	62 095
Argentina	85 227	72 096	8 789
Barbados	0	9 325	8 329
Belize	28 807	4 650	7 400
Bolivia (P)	955 324	1 201 954	776 355
Brazil	3 369 851	1 698 541	1 719 691
British Virgin Islands	4 399	17 071	6 340
Chile	63 790	62 507	212 824
Colombia	1 091 511	441 104	799 442
Costa Rica	257 216	375 062	217 597
Cuba	368 373	222 023	513 697
Dominica	44 478	14 413	51 733
Dominican Republic	386 550	249 129	378 891
Ecuador	585 073	832 627	511 878
El Salvador	321 268	483 977	528 763
Grenada	33 956	31 265	90 356
Guatemala	157 103	318 379	304 591
Guyana	87 380	120 305	45 336
Haiti (P)	546 223	874 845	704 584
Honduras (P)	997 398	893 255	695 578
Jamaica	393 553	184 691	179 188
Mexico	1 820 075	2 487 994	1 826 960
Montserrat	12 942	15 763	1 232
Nicaragua	554 407	475 691	810 681
Panama	471 637	320 683	240 201
Paraguay	654 654	893 132	480 132
Peru	1 088 345	1 251 623	779 681
Saint Kitts and Nevis	23 215	4 581	0
Saint Lucia	18 667	24 464	16 132
Saint Vincent and the Grenadines	29 844	43 585	69 095
Suriname	109 721	57 234	17 881
Trinidad and Tobago	8 028	18 520	45 180
Turks and Caicos Islands	4 959	2 949	1 332
Uruguay	132 730	89 288	95 146
Venezuela	309 772	132 512	54 496
Country projects total	15 045 559	14 017 029	12 262 654
Regional projects total (RLA)	5 294 193	5 034 253	4 999 008
Latin America and Caribbean regional grand total	20 339 752	19 051 282	17 261 662
Global projects total	44 242	0	4 278
Interregional projects total	22 396 209	24 947 426	27 564 567
Subtotal	22 440 451	24 947 426	27 568 845
Grand total *	157 199 125	169 028 506	171 777 968

* Programme expenditures by country in 1989 differ from those shown in Annex I. The 1989 accounts were overstated by $237,294 as a result of provisional figures submitted by ILO. The 1990 accounts in Annex I differ by $127,054 from programme expenditure by country as a result of adjustments for 1989 reflected in 1990.

(P) Priority countries

Annex VIII

Programme expenditures from trust funds for 1989, 1990 and 1991

Country	1989	1990	1991
Africa region (sub-Saharan)			
Burkina Faso (P)	120 933	154 177	210 917
Cameroon	21 000	0	0
Cape Verde (P)	0	108 549	0
Ethiopia (P)	18 602	(1 367)	0
Kenya (P)	971 733	1 412 900	1 077 783
Mozambique	0	105 000	0
Namibia	0	0	932 580
Niger (p)	0	120 727	43 945
Nigeria	200 325	16 950	740
Rwanda (P)	0	128 601	1 945 757
Uganda (P)	0	2 902 614	(102 614)
United Republic of Tanzania (P)	51 358	447 728	138 236
Zambia (P)	0	1 312 500	683 025
Country trust fund total	1 383 951	6 708 379	4 930 369
Regional trust fund total	537 276	708 309	1 035 861
Africa (sub-Saharan) regional grand total	1 921 227	7 416 688	5 966 230
Arab States and Europe*			
Sudan (P)	5 751	85 402	(6 328)
Syrian Arab Republic	87 342	117 729	51 536
Tunisia	0	291 900	235 598
Country trust funds total	93 093	495 031	280 806
Regional trust funds total	0	123 887	223 435
Arab States and Europe regional grand total	93 093	618 918	504 241

(P) Priority countries

* Formerly Middle East and the Mediterranean and Europe

Annex VIII (continued)

Programme expenditures from trust funds for 1989, 1990 and 1991
(US dollars)

Country	1989	1990	1991
Asia and the Pacific			
Bangladesh (P)	1 609 666	372 812	1 585 801
Nepal (P)	(54 593)	27 520	551 944
Pakistan (P)	533 232	452 938	595 628
Philippines (P)	0	20 365	0
Thailand	0	0	22 879
Viet Nam (P)	411 628	(17 884)	0
Country trust funds total	2 499 933	855 751	2 756 252
Regional trust funds total	181 287	142 178	0
Asia and the Pacific regional grand total	2 681 220	997 299	2 756 252
Latin America and the Caribbean			
Bolivia (P)	(6 721)	0	281 807
Colombia	11 131	1 885	0
Cuba	0	261 304	0
Nicaragua	178 176	1 243 935	1 054 824
Peru	21 034	262	0
Country trust funds total	203 620	1 507 386	1 336 631
Regional trust funds total	315 000	315 000	353 472
Latin America and the Caribbean regional grand total	518 620	1 822 386	1 690 103
Interregional trust funds total	792 186	428 257	631 782
Subtotal	792 186	428 257	631 782
Grand total *	6 225 208	11 283 548	11 548 608

(P) Priority countries

* Includes agency support costs paid to United Nations executing agencies amounting to $239,159 in 1989, $755,602 in 1990, and $633,008 in 1991, as well as support costs paid to UNFPA, totalling $146,202 in 1989, $151,338 in 1990, and $246,824 in 1991.

Annex IX

Historical financial summary

Table 1. General resources income, expenditures and reserves for 1981-1991
(Millions of US dollars)

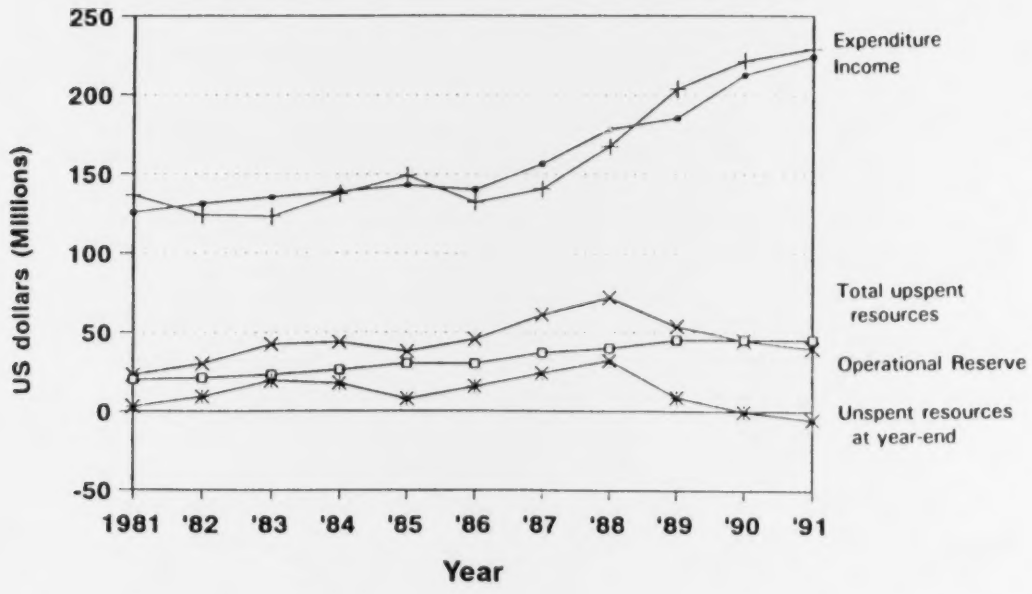
Year	Total new general resources a/	Total expenditures	Addition to operational reserve	Resource surplus/ (deficit)	Unspent programme resources at year end b/	Operational reserve c/	Total unspent resources
1981	125.5	136.4	-	(10.9)	3.0	20.0	23.0
1982	130.9	123.7	1	6.1	9.1	21.0	30.0
1983	134.7	122.6	2	10.1	19.2	23.0	42.2
1984	138.6	137.2	3	(1.7)	17.5	26.0	43.5
1985	142.9	148.9	4	(10.0)	7.6	30.0	37.6
1986	140.0	132.1	-	7.9	15.5	30.0	45.5
1987	156.1	140.5	7	8.6	24.1	37.0	61.1
1988	178.0	167.3	3	7.8	31.9	40.0	71.9
1989	185.2	203.6	5	(23.3)	8.5	45.0	53.5
1990	212.4	221.3	-	(8.9)	(0.4)	45.0	44.6
1991	224.0	229.1	-	(5.1)	(5.5)	45.0	39.5

a/ Total general resources include income from contributions, interest and other miscellaneous income.

b/ Year-end general resources include both unallocated funds and unspent allocations adjusted for surplus or deficit in resources and transfers to the operational reserve.

c/ The operational reserve was established by the Governing Council in January 1973 at the $20 million level to guarantee the financial viability and integrity of the UNFPA programme. In accordance with Governing Council decision 89/49, paragraph 16, during 1991 UNFPA maintained a fully funded operational reserve at the level of $45.0 million (see Annex II). There were no additions to the operational reserve in 1991. At its thirty-eighth session, the Governing Council in decision 91/36 decided that the level of the operational reserve should be set at 20 per cent of general resources income for each year of the UNFPA work plan, and that the level of the reserve would be reviewed every other year.

Figure 1. Income and expenditure trends, 1981-1991, and status of reserves



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Annex IX (continued)

Table 2a. Administrative expenditures, agency support costs and programme expenditures, 1981-1991
(Millions of US dollars)

Year	Programme Expenditures [a]	Administrative and programme support costs		Agency support costs			Total
		Headquarters	Field Offices [b]	UN	UNFPA [c]	NGOs [d]	
1981	117.6	9.5	4.8	-	-	-	136.4
1982	100.6	10.7	4.6	6.7	-	-	123.7
1983	99.6	11.7	4.5	5.9	-	-	122.6
1984	113.3	11.8	4.7	5.5	-	-	137.2
1985	122.4	12.7	4.6	7.6	-	0.2	148.9
1986	101.6	15.9	5.9	6.8	1.7	0.2	132.1
1987	107.0	18.8	5.6	7.3	1.4	0.4	140.5
1988	129.8	17.0	9.7	8.4	1.7	0.6	167.2
1989	157.4	20.5	11.6	10.9	2.0	1.1	203.5
1990	168.9	22.2	15.6	10.9	2.4	1.3	221.3
1991	171.8	23.6	18.7	11.1	2.2	1.7	229.1

Table 2b. Total administrative and programme support expenditures as a percentage of total income and total expenditure, 1981-1991
(Millions of US dollars)

Year	Total income	Total expenditures	Column (1) Total HQ & field office [b]	Column (1) as a percentage of total income	Column (1) as a percentage of total expenditures
1981	125.5	136.4	14.3	11.4	10.5
1982	130.9	123.7	15.3	11.7	12.4
1983	134.7	122.6	15.6	11.6	12.7
1984	138.6	137.2	16.5	11.9	12.0
1985	142.9	148.9	17.3	12.2	11.6
1986	140.0	132.1	21.8	15.6	16.5
1987	156.1	140.5	24.4	15.6	17.4
1988	178.0	167.3	26.7	15.0	16.0
1989	185.2	203.6	32.1	17.3	15.8
1990	212.4	221.3	37.8	17.8	17.0
1991	224.0	229.1	42.3	18.9	18.5

Source: UNFPA year-end Audited Financial Statements for 1981 to 1989 and unaudited data for 1990 and 1991. Official Records of the General Assembly: Thirty-sixth Session to Forty-fifth Session, Supplements No. 5G(A/36/5/Add.7 to A/45/5/Add.7).

[a] Includes expenditures of programme support units in the field, overhead charges to government-executed projects and programme support costs paid to non-governmental organizations in 1985 and prior years, but excludes field office expenditures which in 1985 and prior years were financed from project funds and are shown separately for comparison purposes.

[b] In 1985 and prior years, all field office costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987, the APSS expenditure is net of the credits reported in footnote c below. In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget and all the other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988 all field office costs are included in the APSS budget.

[c] Comprises support costs to UNFPA for procurement services to governments' projects and overhead charges assessed by UNFPA to government-executed projects (costs which in 1985 and previous years were included under programme expenditures). Beginning with the biennium 1986-1987, these support cost credits are applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10.

[d] Agency support cost payments to non-governmental organizations were included in programme expenditures in 1984 and prior years.

Annex IX (continued)

Table 3. Income and expenditures under UNFPA trust funds, 1981 - 1991
(US dollars)

Year	Total income (contributions plus interest)	Programme expenditures [a/]	Support costs paid to UNFPA [b/]	Total expenditure
1981	2 960 730	3 683 072	124 976	3 808 048
1982	5 910 333	3 815 664	115 095	3 930 759
1983	6 667 597	5 540 752	97 876	5 638 628
1984	4 909 782	6 469 096	132 245	6 601 341
1985	6 435 022	6 456 069	141 635	6 597 704
1986	4 057 360	4 054 360	60 958	4 115 318
1987	4 772 801	3 373 110	123 034	3 496 144
1988	11 796 813	5 923 658	177 354	6 101 012
1989	7 260 176	6 079 006	146 202	6 225 208
1990	11 772 673	11 132 210	151 338	11 283 548
1991	8 218 261	11 301 784	246 824	11 548 608

Source: UNFPA year-end Audited Financial Statements for 1981 to 1989 and unaudited data for 1990 and 1991. Official Records of the General Assembly: Thirty-sixth Session to Forty-fifth Session, Supplements No. 5G(A/36/5/Add.7 to A/45/5/Add.7).

[a/] Includes agency support costs paid to United Nations executing agencies.

[b/] Agency support costs paid to UNFPA for projects executed by UNFPA. These are credited to the APSS budget as approved by the Governing Council (decision 86/35, paragraph 10).